
By: **Delegate Patterson**

Introduced and read first time: February 25, 2004

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax - Licensed Health Clubs**

3 FOR the purpose of altering the definition of "admissions and amusement charge"
4 under the admissions and amusement tax to exclude certain charges relating to
5 licensed health clubs from gross receipts subject to the tax; and generally
6 relating to the admissions and amusement taxation of certain charges relating
7 to licensed health clubs.

8 BY repealing and reenacting, with amendments,
9 Article - Tax - General
10 Section 4-101(b)
11 Annotated Code of Maryland
12 (1997 Replacement Volume and 2003 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
14 MARYLAND, That the Laws of Maryland read as follows:

15 **Article - Tax - General**

16 4-101.

17 (b) (1) "Admissions and amusement charge", unless expressly provided
18 otherwise, means a charge for:

19 (i) admission to a place, including any additional separate charge
20 for admission within an enclosure;

21 (ii) use of a game of entertainment;

22 (iii) use of a recreational or sports facility;

23 (iv) use or rental of recreational or sports equipment; and

24 (v) merchandise, refreshments, or a service sold or served in
25 connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or
26 other place where dancing privileges, music, or other entertainment is provided.

1 (2) "Admissions and amusement charge" does not include:

2 (I) a charge for admission to a political fundraising event; OR

3 (II) A CHARGE FOR:

4 1. ADMISSION TO OR USE OR RENTAL OF A LICENSED
5 HEALTH CLUB; OR

6 2. USE OR RENTAL OF EQUIPMENT AT A LICENSED HEALTH
7 CLUB.

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
9 effect July 1, 2004.